App F IX-4

Previous References 1954-55 (CM) P 17E

File No 31-54-
Serial Nos 77, 84, 42

Later References
CM 31-57-121
CM 29 56-16 17

MYSORE GOVERNMENT SECRETARIAT

Serial Nos Three

Part B for April 1955

SUBJECT

Exemption from Payment of Entertainment tax in respect of "Congress Exhibition' 1955

WD 06701—GPB—25 000—11 8 54

To,

The Deputy Commissioner & Asst Magistrate, Bangalore
Commissioner, Bangalore Corporation
Controller, S A D,
Auditor Bangalore Corporation
Commissioner for L S G
L 611-16/ Dated 16 4 55

Exempts

Dy Rama Reddy
28/4/55

Myso e Government Secretariat | 8181/ File No of 1954-5 — (1). [App Γ III 2

Serial No

To

The General Secretary,
Bangalore Dt Congress Exhibition Committee

Letter No 6157 dated the 2 Jan 55

Regrets therein to the grant of exemption from Payment of Entertainment Tax in respect of the Congress Exhibition to be held from February 55

Orders of the Chief Minister

1 "Can the exemption be given"
(Sd) K-H
5 2 55

2 The Representation has not been channelled directly but DC is competent to sanction exemptions. His Representation should have been presented to the DC thereby. Hence exemption from Payment of Entertainment Tax may be given to the Congress Exhibition from 1955 as the point for consideration

3 Government is competent to grant exemptions under Section 8 (2) of the Mysore amusement Tax Act of 1932 provided the

NOTE Contn sheet

Exemption from Entertainment Tax - Congress Exhibition
1953

(v) File No 8181/me of 195 | Mysore Government Secretariat

Serial No

Provided the conditions laid down under Section 8 are satisfied the conditions are -

(a) that the whole of the takings are devoted to philanthropic, religious or charitable purposes

(b) that the entertainment is of a wholly recreational character

(c) that the entertainment is partly recreational or partly scientific and conducted for profit

(d) that the entertainment is for promoting the interest of industry or Agriculture

4 The General Secretary of the Congress Exhibition has stated that the Exhibition is intended to serve the public in giving knowledge regarding industry, Arts, Science, and Agriculture and Culture It is further stated that the net proceeds of the Exhibition are utilised for charitable purposes

5 No Dasara Exhibition as such has been exempted

7074—GPB—80 000—5 10 54

Exemption from Entertainment Tax - Congress Exhibition 1953

[App F III 2

Mysore Government Secretariat | File No 8181/Ind of 195 (3)

Serial No	
	Exemption of entertainment tax as the conditions laid down under Section 8 (4)(c)(d) are satisfied vide G.O. No L 2118 22/8 M T 7-33-2 dated 18-9-1933 (Section not available it is in typical) Similarly exemption may perhaps be granted if the Exhibition is considered to be of educational, scientific, and cultural and the entire proceeds without any charge on the takings for any expenses of the entertainments are utilised for charitable purposes.
6)	For orders with reference to Para 1 supra the views of the D.C & Corporation officer necessary
	18/2/53 7) Consult the Comr. with D.O. letter to the Comr.
	11/2
8	Draft letter is put up
	9/2/53 11/2 9) Done
	13/2
	Dy. Secretary
	D.O. Commissioner
	" D.C. Bangalore
	D.O. L 13884-5/Ind 31-54-84 dt 18-2-55
	D.O. letter no L
	Cable for a report

NOTE Page sheet

Exemption – Entertainment Tax – Congress Exhibition 1953

File No (4) 8781/ame 8844 of 1954-55

Mysore Government Secretariat

Serial No

From the D.C. Bangalore
Letter No. PQ 59/54-55 dt 28-2-55
Stating that exemption may not be granted

1) Draft report of CE
In reply to report from the Commissioner CCB has to say that exemption is not applicable to Temples

9/3 (11) Done
9/3 R No. L 14863 dated 11-3-55 issued.

11/3

From the Commissioner CCB
D.O. As 9 1626/54-55 dt 28-3-55 & 31-3-55
Interim report

12) The Corporation is agreeable to grant exemption from payment of entertainment Tax to the Congress Exhibition of 1952, dramas of 1954 and 1955
The D.C. Bangalore is not agreeable as the Conditions specified under Section 8 of the Amusement Tax Act

WD 07074—GPB—80 000—5 10 54

Congress Exhibition 9/1955 - Exemption

Mysore Government Secretariat | File No 8781 / 8804 / 161 of 195 | [App F III 2

(5)

Serial No

13

are not Lakshmi for orders with reference to Para 1 and 7 supra.

The proposal is to grant exemption from payment of Entertainment Tax during the Congress Exhibition 9/1955 - The Corporation is agreeable to grant exemption the D-P is not agreeable as the conditions qualifying exemption are not satisfied but the Exhibition authorities are levying and collecting Tax over & above the Tax, if exemption the question of exemption may not arise now if exemption is granted now, it will have come into force from the date of the order

dc 7/4/55

14) Govt is getting 10/- from entertainment tax. The Corporation is willing to forego 9/- from E tax. therefore Congress Exhibition may be exempted from the payment of the E tax

Minister (Rev & Fin)

thro

Financial Secretary

9/4

15) 11/4 (7s)

16) 12 4 55

14/4/55

LOCAL SELF GOVERNMENT 13 APR 55 No 265

11 APR 1955 U O 356

6256 12 APR 55 COVERNOTE Cont sl no

GOVERNMENT OF MYSORE 14 APR 55

(b) Congress Exhibition 1955 – Exemption

File No 161/mk of 195

Mysore Government Secretariat

Serial No

17) Draft G.O is put up Then D 1574 dt 16/4 G.O has to be made applicable from the date, the G.O became the Z tax has been collected so far from the public and the Z Stamps purchased from the Treasury have been spent

Sd/- 16/4

Secretary (Law)

906 16 APR 1955 GOVERNMENT OF

18) The above views Correct & No objection be taken Exemption between

Now the Ch Minister has ordered 5-2 55 at the General Secy's letter "Can exemption be given" ? therefore the Case may be disposed of in Conformity with the Ch Minister

There is yet another attitude, as Can be gathered from many papers, that the whole business is not the end of it Whether it is worth the while to grant the exemption Notices about the Conditions

Post for Please sent & return

Sd/- 16/4/55

19) Sd/- 16/4/55

Minister (LSG)

Chief Minister 20)

Sd/- 16/4/55

Sd/- 16/4/55

Sd/- 16/4/55

21

Issue as ordered 16/4

WD 07074—GPB—80 000—3 10 54

161/ml (7)

Exemption from Payment of entertainment Tax
Congress Exhibition — 53

The Deputy Commissioner and
D.M. Magistrate Blue Dis

. Commr. C.C. Blue
(Also the Mayor)
" C.S.A.D.
Auditor C.C.B.
Commr. for h.s.q.

L 611-16/em 31 3rd 92
16 th 55

Exempts from Payment of
Entertainments tax from the date
of this order

Pd
19/4/55

8181

PHONE 852

Congress Exhibition 1955

(CONDUCTED BY THE BANGALORE CORPORATION DISTRICT CONGRESS COMMITTEE)

"Congress House"
Race Course Road, Bangalore-1

CM 31-54-77

Ref No 615/c

Date 4th Feb 55

To

The Chief Minister,
Government of Mysore,
Bangalore

Dear Sir,

Sub - Exemption from payment of entertainment Tax in respect of "Congress Exhibition' 1955

The above exhibition under the auspices of the Bangalore Corporation District Congress Committee will be held for nearly 40 days commencing from the 3rd week of Feb 1955 The main object of the organisers of the Exhibition is to serve the public in giving them knowledge regarding Industries, Arts, Science and Agriculture etc , and it is generally of Educative nature to the public Also the above Exhibition has been serving the cause of promotion of cultural activities in our State

The net proceeds of the Exhibition will be utilised for charitable purposes like activities connected with the constructive work Hence we request you kindly to exempt the Exhibition for payment of entertainment tax and oblige

Thanking you,

Yours faithfully,

V S Krishna Reddy
(GENERAL SECRETARY)

Appendix F G —1]

SUBJECT Grant of Exemption from Payment of Entertainment Tax to Congress Exhibition, Bangalore in 1955 — Regarding

(2)

Diary No of letter replied to 687

Mysore Government Secretariat

( )

the *195*

Date of issue

Signed by

1 Type 2 cys

Recd

List of enclosures

Copied by

Examined by

Section CM

File No 31-54

Serial No 84

No L 13884-5/E1

To 18-2-55

Re. Congress Exhibition (~~through~~ by name) ~~Regarding~~ Bangalore (by name)

Dear Sir,

I am forwarding herewith a copy of his letter no. 615/E dated 4-2-55 from the Secretary, Congress Exhibition Bangalore ~~for the year~~ ~~enclosed~~ to request that the Government may kindly ~~grant~~ issue a ~~request~~ immediately. The matter may be treated as extremely urgent.

M.S.

13/2

Asst Secy

to Govt

(5)

Sri L MUNISWAMY I.A.S
Deputy Commissioner

(3)

OFFICE OF THE DEPUTY COMMISSIONER
BANGALORE DISTRICT

Bangalore dated 28-2-1955 *195*

D O No Ent P R 59/54-55

8844

Dear Sir,

Sub - Grant of exemption from payment of entertainment tax to the Congress Exhibition 1955, Bangalore.

Ref - Sri V Hanumanthappa's D O Ic L 13884-5/ El Ch 31-54-84, dated 18-2-1955

I have gone into the request made by the General Secretary, Congress Exhibition - 1955, for exemption from payment of entertainment tax and am of the view that the Exhibition is not eligible for exemption under the provisions of Section 8(1)(d)of the Mysore Amusements Act

The grant of exemption in this case may set up an inconvenient precedent and as Government are themselves aware, such a request was turned down last year, ~~and rightly so~~ - vide letter No L 9074/Ch 31-54-43 dated 26-10-1954

It may be pointed out that the entertainment tax is actually levied and collected from public and even if exemption were granted, there would be no benefit to the Exhibition in any way, it will only result in loss of revenue rightly due to Government There seems to be no reason for grant of exemption from payment of entertainment tax, outside the provisions of Sec 8(1)(d)

Yours sincerely,

L Muniswamy

3/3/55

To - Sri B I Krisnnan,
Secretary to Govt ,
Education & L S G
Departments,
BANGALORE

(5)

CORPORATION OF THE CITY OF BANGALORE

K Henjerappa
COMMISSIONER

(4) CORPORATION OFFICES
BANGALORE

D O No A 3/ 1626/54-55 RS

Dated 28th March, 19

BPA

Dear Sir,

Subject - Grant of exemption from payment of Entertainment Tax to the Congress Exhibition 1955, Bangalore

---

Ref - Your D O letter No L 14863 dated 11-3-1955

The exemption has been recommended by the Standing Committee (Taxation & Finance) at their meeting dated the 21-3-1955 and the matter is now before the Corporation It will be taken up as an urgent subject and the decision of the Corporation will be communicated immediately it is decided

Yours sincerely,

Sri V Hanumanthappa, B A (Hons),
Asst Secretary to the Govt ,
of Mysore Municipal Branch,
Bangalore

SVR/2

(5)

CORPORATION OF THE CITY OF BANGALORE

No A.3-P R 1667/54-55 Corporation Offices,
161 7-APR 1955 Bangalore
Dated 31st March, 195 5

From

THE COMMISSIONER,
CORPORATION OF THE CITY OF BANGALORE,
BANGALORE

5 APR 55 GOVT

To

THE SECRETARY TO THE GOVT OF MYSORE,
Education & L S G Departments,
Bangalore

Sir

SUBJECT - Exemption from payment of Entertainment Tax in respect of the Congress Exhibition held in 1952 and 1954 - Your letter No 13646/C M 31-54-78 dated 14-2-1955

2 Exemption from payment of Entertainment Tax to the Congress Exhibition 1955, Bangalore - your D O letter No L 13884-5/El/ C M 31-54-84 dated 18-2-1955

With reference to your letters quoted above, I write to state that the Corporation at their meeting held on the 28th March 1955 resolved that exemption from payment of the Entertainment Tax be granted to the Chairman, Congress Exhibition Committee in respect of the Congress Exhibitions held in 1952 and to be held in 1955 and also in respect of the dramas held during the Exhibition in 1954

A copy of the resolution of the Corporation dated 28th March 1955 is also enclosed

Forwarded with compliments,

(V P DEENADAYALU NAIDU)
MAYOR

Yours faithfully,

31/3
(K HENJERAPPA)
COMMISSIONER

SVR/3

31/3/55

(6)

RESOLUTION PASSED AT THE ADJOURNED MEETING OF THE CORPORATION OF THE CITY OF BANGALORE HELD ON 28TH MARCH, 1955

Urgent Additional Subject No 8:- Recommendation of the Standing Committee (Taxation and Finance) dated 21-3-1955 that exemption from payment of Entertainment Tax be granted to the Chairman, Congress Exhibition Committee, Bangalore, in respect of the Congress Exhibition held in 1952 and to be held in 1955 and also in respect of the dramas held during the Exhibition in 1954

Sri D R Shivappa moved the following resolution -

"Resolved that the recommendation of the Standing Committee (Taxation and Finance) dated 21-3-1955 that exemption from payment of Entertainment Tax be granted to the Chairman, Congress Exhbition Committee Bangalore in respect of the Congress Exhibition held in 1952 and to be held in 1955 and also in respect of the dramas held during the Exhibition in 1954, be approved "

Sri P S K Naidu seconded the resolution and it was passed

(SD) V P DEENADAYALU NAIDU,
MAYOR

" C O P Y "

FOR COMMISSIONER,
CORPORATION OF BANGALORE

SVR/2

31/3/55

App F VI—G 2]

ECT

(7)

Diary No of letter replied to 161

8

Section CR

File No 31-SP

Serial No 92

General and Revenue Secretariat

( )

the 19

Proceedings of the Government of ~~His Highness the Maharaja~~ of Mysore

Date of issue 19

Read—

Representation No 615/C dated 4-2-55 from General Secretary, Congress Exhibition Committee, Bangalore requesting to the grant of exemption from Payment of entertainment Tax in respect of the Congress Exhibition of 1955 to be held from 3rd week of February 1955, the object of the Exhibition being to educate in nature, ~~and~~ the real Process ~~with the~~ utilised to

Signed by

The

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the Press?

(vi) published in the Gazette Kannada Part?

Order thereon—No

(2)

Construction works

Letter no Ent PR 59/54-55 dated 28-2-55 from the D.C. Bangalore furnishing a report in the matter

Letter no A3 PR 1667/54-55 dated 31-3-55 from the Commissioner of Corporation forwarding the resolution dated 28-3-55 of the Corporation agreeing to the grant of exemption

Order no L 611-16/ 16 4 55 Enclosures

The Corporation of Bangalore on 28-3-55 agreeing to the grant of exemption from Payment of entertainment Tax to

Copies by Examiner of L

M G S App F G 3]

MYSORE GOVEPNMENT

SECRETARIAT

(Continuation sheet draft form)

(9)

the Congress Exhibition of 1955 the object of the Exhibition is said to be of a creative and the Proceeds are intended for Constructive works in the Premises, the Congress Exhibition of 1955 is exempted, in Payment of entertainment Tax from the date of this order

for order whether this portion may be included, as the entertainment Tax has been collected so far from the Public

16/4/55 Secretary

Govt of Mys

Home Dept Copies to
Secretary CCB Keep to Mayor
Central Jail
Archives CCB
Commr Agg

WD 04860—GPB—40 000—22 1 4

(10)

PROCEEDINGS OF THE GOVERNMENT OF MYSORE

Read:-

...presentation No. C17/... dated ...-1950 from the ... Secretary/... Corporation ... letter, ...alore, ...atin... to the grant of exemption from ...ment of entertainment tax in respect of the ... Exhibition of 195... to be held from 3rd week of February 195..., the main object of the exhibition being educative in nature, the net proceeds being utilised for constructive work

...letter No. ...C9/... dated ...-...-195... from the Deputy Commissioner, ...alore, ...alore District forwarding a representation ... letter ...

... Letter No. ...C7/...-50 dated 21-...-195... from the Commissioner, Corporation of the City of ...alore, forwarding the resolution dated ...-...-50 of the Corporation ... grant of exemption.

- - -

Order No. (11-15/... 21-50- 2

Dated, ...alore, the 19th April 1950

The Corporation ... resolved on ...-...-50 ... to the grant of exemption from payment of entertainment tax to the ... Exhibition of 1950 ... object of the exhibition is said to be educative and the proceeds are intended for constructive work. In the circumstances, the ... Exhibition of 1950 is exempted from payment of entertainment tax from the date of this order.

(...)
for Secretary to Government,
Education ... Departments

...Deputy Commissioner and District Magistrate, ...alore (in duplicate)
Commissioner, Corporation of the City of ...alore through the Mayor
Controller, State Accounts Department, ...
Editor, Corporation of the City of ...alore
Commissioner for Local Self-Government Institutions, ...alore

krr-2/16 4